

Panaji, 30th March, 2000 (Chaitra 10, 1922)

SERIES I No. 53

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

(Revenue and Expenditure Division)

Notification

5/9/99-FIN (R&C)(I)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, hereby amends the Second Schedule appended to the said Act, as follows:—

In the Second Schedule appended to the said Act,—

(i) in entry No. 1, for the word "All", the word "unprocessed" shall be substituted;

(ii) in entry No. 3 after the word "Bread", the words "branded and unbranded" shall be added;

(iii) for entry at serial No. 4, the following shall be substituted, namely

"fresh meat, fish and live stock";

(iv) in entry No. 10, in clause (ii), for the words "gur, molasses and sugarcane", the words "gur and jaggary" shall be substituted;

(v) for entry, at serial No. 11, the following shall be substituted, namely

"salt (processed and unprocessed)";

(vi) in entry No. 19, for the words "All books and periodicals", the words "books, periodicals and journals" shall be substituted;

(vii) in entry No. 22, for the words "Matches", the words "Handmade matches" shall be substituted;

(viii) in entry No. 50, the words "and plastic" shall be omitted;

(ix) in entry No. 54, for the words "All types of contraceptives and the advertising and publicity materials", the words "condoms and contraceptives" shall be substituted;

(x) the following entries shall be omitted,—

"5, 7, 17, 30, 33, 34, 35, 36, 40, 53, 56, 57, 61, 66, 70, 78, 79, 81, 82, 91, 97, 98, 100, 102 and 103".

(xi) after entry 103, the following entries shall be added, namely:—

"104. Manganese ore.

105. Veterinary medicines.

106. Information Technology products as may be notified".

This Notification shall come in force with effect from 1st day of April, 2000.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. & Exp.).

Panaji, 29th March, 2000.

Notification

5/9/99-FIN(R&C)(II)

In exercise of the powers conferred by the first proviso to sub-section (1) of section 7 of the Goa Sales Tax Act 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa hereby amends the schedules to the said Act, as follows, namely:—

I. In the First Schedule,—

(i) in entry No. 9, the bracket and words "(other than those covered by entry 54 of the Tenth Schedule)" shall be omitted;

(ii) in entry No. 34, the following words shall be omitted, namely:—

"except those parts, accessories and components which are primarily meant for use as raw materials in the manufacture and sale of cameras, video television, video cassettes and video players by industries registered with the prescribed authorities and certified by the Directorate of Industries, Panaji";

(iii) after entry No. 34, the following entries shall be inserted, namely:—

"35. Weather proofing compound.

36. Fire works.

37. Lifts and elevators.

38. Marble and Marble tiles.

39. Sandalwood and Sandalwood Oil.

40. Typewriters, Tabulating machines, Calculating machines, duplicating machines and parts thereof.

41. Table cutlery (excluding stainless steel cutlery).

42. Preserved food articles (other than those specified elsewhere).

43. Silk fabrics.

44. Domestic and commercial electrical appliances including fans but other than torches, torch cells and filament lighting bulbs.

45. Television sets, VCR & VCPs and antenas, television monitors and component parts and accessories thereof.

46. Close circuit television sets, their parts, accessories and components.

47. Teleprinter.

48. Transmission wires and towers.

49. Voltage stabilizers.

50. Air conditioners.

51. Carpets and durries.

52. Sheets, cushions, pillows, mattresses and other articles made of foam, rubber or plastic foam or other sensitive foam.

53. Electronic toys.

54. Fancy leather goods.

55. Iron and steel furniture including almirahas and safes.

56. Moulded furniture.

57. Perfumes, depilatories, cosmetics, toilet articles, hair oils but excluding shaving brushes, tooth brushes and dentifrices.

58. Glassware other than bangles.

59. Spark plugs.

60. Rubber goods other than those specified elsewhere.

61. Adhesives of all kinds.

62. PVC articles.

63. Laminated sheets.

64. Cables of all kinds other than those specified elsewhere.

65. Oxygen Gas.

66. All clocks, time pieces and watches and parts thereof.

67. ACSR conductors.

68. Refrigerators and parts thereof.

69. Synthetics Gems".

II. In the Third Schedule,—

(i) entries at serial numbers 7, 8, 10, 11, 12, 13, 16, 17, 18, 19, 21, 22 and 24 shall be omitted;

(ii) after entry at serial number 28, the following entries shall be inserted, namely:—

"29. Declared goods as defined under section 14 of the Central Sales Tax Act, 1956, other than those specified elsewhere.

30. Edible Oils and Oil cake.

31. Muster seeds, coriander seeds, Methi/jeera (cumin seed) and Khaskas.

32. Kerosene (excluding used for household purpose).

33. Hydrogenated vegetable oil including vanaspati.

34. Chemical fertilizers, pesticides, weedicides and insecticides.

35. Mineral and mineral ores excluding manganese ore.

36. Ice.

37. Staple yarn.

38. Beedi leaves.

39. Packing materials such as, empty tins, empty barrels, empty drums, empty bottles and corks, wooden boxes, HDPE bags/packs, empty cartons, gunny bags, labels and stickers and other packing materials made out of polythene, plastic and bitumen.

40. Gingili Oil.

41. Bran Oil.

42. Sponge Iron.

43. De-oiled Cake.

44. Solvent Oils.

45. G.I. Pipes.

46. Starch.

47. Maize Products.

48. Safety matches (excluding handmade matches).

49. Tractors.

50. Bulk Drugs.

51. Dry fruits (except cashew nuts/cashew kernels)".

III. In the Fifth Schedule, entries at serial numbers 3, 4 and 5 shall be omitted.

IV. In the Eighth Schedule, entries at serial numbers 2, 3, and 4 shall be omitted.

V. In the Ninth Schedule, the following shall be inserted, namely:—

"1. Bullion and Specie (expression 'Bullion' means gold and silver of fineness of not less than 50%)".

VI. In the Tenth Schedule,—

(i) entries at serial numbers 1, 5, 7, 10, 11, 13 to 16, 18, 20, 22 to 25, 28 to 34, 41 to 56, 58 to 61 and No. 63 shall be omitted.

(ii) in entry No. 40, for the words "fertilizers and manures", the words "Organic manures" shall be substituted.

VII. In the Eleventh Schedule appended to the said Act, entries at serial numbers 7 to 14 shall be omitted.

VIII. In the Thirteenth Schedule appended to the Act,

(i) entries at serial numbers 1 and 2 shall be omitted;

(ii) after omitted entry at serial number 2, the following shall be inserted, namely

"3. Motor vehicles including chassis of vehicles.

4. Motor cycles and cycle combination, motor scooters, motorettes and three wheelers".

IX. In the Sixteenth Schedule appended to the said Act, entries at serial numbers 1, 2, 5 to 11, 13, 18, 20 and 21 shall be omitted.

X. In the Twenty Second Schedule appended to the said Act, the following entries shall be inserted, namely:—

"1. High Speed Diesel Oil (HSD).

2. Furnace oil and substitute furnace fuel including low sulphur heavy stock.

3. Naptha".

XI. In Twenty Fourth Schedule appended to the said Act, after entry at serial number 3, the following entries shall be inserted, namely:—

"4. Motor spirit which is commercially known as petrol.

5. Narcotics.

6. Molasses.

7. Rectified spirit.

8. Petroleum Products other than those specified elsewhere".

This notification shall come into force with effect from the 1st day of April, 2000.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. & Exp.).

Panaji, 29th March, 2000.